LEGAL AID OF NEBRASKA ...



What we can do and are doing ... working with local communities



Legal Aid is many things to many people

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The Legal Aid of Nebraska Board of Directors.

From the Executive Director

What Legal Aid Does and Can Do

Legal Aid of Nebraska is the best kept secret in town. It is a community treasure waiting to be discovered. Once discovered, the power of its advocacy and the strength of its organization will move mountains. The challenge is for Legal Aid to continue its climb to excellence and for communities across the state to

learn how to use its untapped promise.



Every organization or community initiative working to move vulnerable people to self-sufficiency could significantly increase its effectiveness by working with Legal Aid. Imagine, a powerful law firm dedicated to social justice working for your clients, teaming up with your organization.

Which gets me to the theme of this year's report: What Legal Aid does do

amazes me; what it could do should amaze and intrigue you.

During 2007 Legal Aid continued to strengthen as an investment by Nebraskans. The annual audit resulted in an unqualified opinion. Operating reserves were maintained. Revenue increased by 11 percent. Eighty-five cents of every dollar went to direct service. The average cost of an extended case reduced by 6.5 percent to \$950. The Board of Directors includes outstanding individuals who provide diligent oversight. The management team has combined management experience of 120 years. Our advocates have combined legal experience of more than 500 years with levels of expertise found nowhere else. For every dollar invested in Legal Aid by Nebraskans, more than \$4.50 is returned to the local economy.

With this very solid organization, Legal Aid accomplished amazing things for its clients and community in 2007.

- The number of cases closed increased by 3.3 percent to 9,784, affecting 20,816 persons. But numbers only count the many small miracles. Each number represents a desperate family provided shelter, a child protected from abuse, a homeless person with a new start, a home saved for an elderly person, or a family farmer who continues to farm.
- A major focus was an immediate response to our Client Needs Assessment. A strategic plan was developed to respond to issues of health, insurance, finances, unemployment, education and taxes. New strategies include innovative delivery techniques, services in new substantive areas of the law, increased presence in low-income communities, more collaboration with other organizations, and a long-term professional staff.

 The Legislature requested assistance from Legal Aid to help solve major problems. For example, we helped find a solution to protect the equity in thousands of homes of vulnerable people so home ownership is maintained and destitution prevented.

And here is what Legal Aid could do if it had the resources and the understanding of its potential. I invite you to learn what you are missing.

- More of the same. Assist 50 percent of those striving for self-sufficiency instead of just 15 percent. Contribute \$46,114,000 to the local economy instead of just \$12,912,000.
- Fully implement our strategic plan. Respond to what our clients say they need.
- And here is the most intriguing and promising part. Make Legal Aid a strategic partner in community initiatives. Recognize the role that legal services play in the success of foster care services, rural economic development, educational opportunities, and medical outcomes. Dare to explore these possibilities. Come to understand the connection between your initiative and the role of legal advocacy.

All of these outstanding accomplishments and possibilities result from our funders who share our vision, the attorneys in other firms who help us handle the overwhelming demand for help, the law firms that contribute considerable sums of money each year directly and through the Nebraska Lawyers Trust Account Foundation, and a Legislature that recognizes our important role and contribution. Thank you. You make it happen.

In 2008 Legal Aid of Nebraska will celebrate 45 years of outstanding advocacy. Still providing "quality civil legal aid for those who have nowhere else to turn" after all these years. Join us as we respond to the needs of low-income Nebraskans, one-sixth of the state's population ... your and my neighbors, friends and family members.

There is an easy way to help. Just go to our website at www.legalaidofnebraska.com Join the thousands of Nebraskans who know a bargain when they see one.

Respectfully,

Doug German, Executive Director

So Many Things to So Many People ...

Legal Aid means so many things to so many people – and our services could even bring greater relief for low-income Nebraskans facing challenges to their rights or suffering from the effects of poverty. Following are four articles describing the breadth of Legal Aid's services – each using an actual case and a real client, although some names have been changed. Publication Intern Kristal Ozturk assisted with the research and writing of these case stories.

Each article includes a summary called "Tracking the Trends" spelling out the "mix" of Legal Aid staff members, technology and special initiatives brought to bear on each case.

Cases Often Come Down to Thorny Family Issues Keeping Non-Custodial Parents Involved

Most often, children are better off when both parents are part of their lives, even if parents are divorced or separated. But when unpaid child support accumulates, the non-custodial parent often stays away.

A creative solution involving Legal Aid and other partners is bringing about important changes.

Managing Attorney Muirne Heaney of the Omaha office has been working with Fathers for a Lifetime and the Douglas County



Muirne Heaney

Conciliation Court on a Re-Entry Program aimed at non-custodial parents with past-due child support and who have been recently released from prison.

"The goal is to make it possible for these parents to pay the debt and keep contributing to the support of their kids, not get them out from under the responsibility," Heaney said.

After working for five years with fathers who could

not afford to pay child support, Heaney spotted the problem. When non-custodial parents are incarcerated their income falls dramatically, but the amount due in child support doesn't go away. Upon release, such parents often face huge back payments, plus interest, plus an on-going monthly obligation.

Such a parent likely faces an entry-level job and up to 50 percent garnishment of monthly wages. "That would be okay except for the fact that these parents then do not have enough money to live," said Heaney. As a result, these low-income parents cannot get out from under the debt, and – unable to get ahead by working – they simply give up.

"Many parents who owe back child support are ashamed they cannot financially support their kids, and so stay away from them. That is not good for kids. It is not good for our community," said Heaney. "When we treat these parents – who have paid their debt to society – as second-class citizens, we are robbing their children of a parent." Heaney added, "We can't afford to do that" because research shows that children who have both parents involved in their lives are more likely to finish school and less likely to get in trouble with the law.

The Re-Entry Program provides parents with a comprehensive plan to help them re-enter society and their children's lives. To qualify, a parent must agree to work with a Fathers for a Lifetime case manager on issues relating to employment, housing and education regarding their rights and responsibilities.

They also must participate in mediation through the Conciliation Court with custodial parents to set up a visitation schedule that works for the benefit of their children. In exchange, Legal Aid, with the pro bono assistance of a paralegal from the Kutak-Rock law firm, will file pleadings to modify debt payments and ask the court to adopt a plan to pay back the child support debt.

For now, the program is limited to Douglas County and non-custodial parents are ineligible if they were sent to jail for domestic violence, child abuse, sexual assault, or failing to pay child support. "Parents seeking custody are also ineligible at this time," says Heaney.

TRACKING THE TRENDS

- 47 percent of the issues which Legal Aid handles are related in some way to family law.
- When the civil legal issues which low-income Nebraskans face are resolved, these people become contributors to, instead of a burden on, the tax system.

Taking on the Federal Bureaucracy

SSA Drops Charges Against Single Mother

Dave Pantos, Legal Aid's Director of Litigation and Advocacy, prevented the Social Security Administration (SSA) from pursuing civil charges and up to \$30,000 in fines from 'Monique,' an Omaha area client.

The SSA told Monique she owed between five to thirty thousand dollars for "misappropriating funds." She allegedly had cashed checks in the name of her disabled son for more than a year while the son was living with his grandmother.

The Office of the Inspector General, representing SSA, first attempted to pursue several criminal charges against the woman for reporting that her son was living with her during the time in question.

In fact, Monique had legally received the Social Security benefits for her son, because he was under the lawful age to receive them on his own behalf. In three affidavits, the SSA alleged the son was not living with Monique during a period



David Pantos

in 2003 and 2004 while she received the benefits. During that time, she reported to the SSA that he was living with her but that the son and a daughter had run away for a period of six weeks and stayed with their grandmother.

About three months ago, Monique contacted Legal Aid through the AccessLine® and a meeting was set up with Pantos. The attorney discov-

ered that two of the three people who had signed affidavits accusing her of misdeeds were deceased, and the third signer was only 14.

Pantos also learned that Monique is a single mother who

could not afford to pay the huge fines and who stood to lose here her home as well.

"This just goes to show that a big bureaucracy will roll right over disempowered people, said Pantos. "This is why it's important for Legal Aid attorneys to stick up for what is right."

Pantos pointed out to the attorney in the Office of the Inspector General that Monique's accusers included two dead persons and a 14-year-old. He also explained the client's financial situation and her inability to pay fines. Within two weeks, the charges were dropped and the Inspector General's office has since decided against pursuing administrative recoupment.

TRACKING THE TRENDS

- Thousands of low-income Nebraskans each year become entangled in the enormous complexities of federal law and over-zealous regulatory enforcement. Unfortunately, many of them have not found their way to Legal Aid's door and they remain in their battle to regain self-sufficiency.
- More than 16,000 people were assisted by Legal Aid's AccessLine® this year. Most got their legal issues solved in one or two calls. Others, such as Monique, required extended representation by a lawer.

Facing up to the 'Shadow' Economy

Legal Aid Takes Leadership Role in Payday Check-cashing Reform

Pay-day loan establishments and their usurious fee structures have been springing up in strip malls and on street corners throughout our state. Under the guise of helping the poor make it to their next payday, these firms actually entangle borrowers in a nearly impossible web of interest, charges and fees.

Legal Aid of Nebraska has been and remains a key player in the effort to reform Nebraska laws to discourage continued growth in what amounts to a "shadow economy" and to encourage main-stream banks to recognize the need for basic, no-frills services to those who need it most.

Legal Aid Executive Director Doug German published an opinion column in major newspapers in which he noted: "A payday loan, whether it's called a personal, online or advance loan or a cash advance, supplies people with quick cash to pay bills between paydays. Lenders make fortunes trading on the desperation, vulnerability and lack of alternatives for people whose bills come due before the next paycheck."

Lea Wroblewski, supervising attorney at Legal Aid in

So Many Things to So Many People ...

Lincoln, was invited to testify before the Legislature's Banking Committee in favor of significant reforms. She described for the senators a case handled by Kay Tracy, attorney in our Grand Island office.

"In the years that she (Tracy) spent in criminal courts, an entirely new loan industry was created which found its way around important consumer protections and now could charge a 460.13 percent APR on a loan," said Wroblewski.

She told the story of a client of Tracy's, a disabled veteran on a fixed income who needed money before his next benefit check would arrive. So he went to a delayed deposit

Lea Wroblewski



Kay Tracy

service, similar to a payday loan firm. He got a quick loan but when a check he wrote to repay the loan bounced, the firm took him to court for check fraud. a criminal offense that calls for fines and even jail time.

Tracy pointed out that there are Constitutional protections for people who default on loans and argued that borrowers cannot be taken to jail for defaulting. According to Tracy, the county attorney's office should have pursued a civil, rather than a criminal, case.

"[The client] was receiving veteran's benefits. The pay-day loan company knew that they could not collect through a civil case, because veteran's benefits and Social Security payments cannot be garnished," said Tracy.

The client - before contacting Legal Aid - had pleaded

quilty to the criminal charges. But Tracy was able to convince the county attorney's office to remove the plea.

The Grand Island client's dilemma is typical of cases that The Center for Responsible Lending says costs American families more than \$2.4 billion dollars annually. Those who cannot afford to repay these debts often use additional payday loans to pay part or all of an original loan. This vicious cycle steadily increases the debt load to intolerable levels.

Payday loan practices are largely undocumented in Nebraska, because there is no central-

ized record keeping.

"We don't know how many consumers take out multiple loans in Nebraska." said Wroblewski. "We don't know how many loans are 'rewritten.' We don't know how many loans are repaid by a consumer stopping at a new delayed-deposit store front on the way to pay off a

previous delayed deposit loan."

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Cash-advance firms should be reined in

BY DOUGLAS K. GERMAN

The writer is executive director of Legal Aid of Nebraska.

Can you imagine paying \$30 to \$60 to borrow \$170 for two weeks?

It happens thousands of times a day across Nebraska to people who have no choice but to seek the "help" of payday toan firms.

Our low-income neighbors constitute one-sixth of the state's population. Because of their past had dredit or banks that prove too intimidating and do not offer simple services, these Nebraskans have become "unbanked."

dustry of payday serve to down on every household. Desperate people will find their way to abusive sources. A comprehensive approach unstitutions is essential. Bankers need to meet the market dear a responsible product

key to returning low-income people to self-sufficiency. TRACKING THE TRENDS

■ More than one-sixth of the population of Nebraska qualifies as "low income" under federal poverty guidelines.

As a policy matter, Legal Aid of Nebraska has

taken the position that reform of the payday loan industry is a

- The number of persons within that demographic who will face a significant civil legal challenge increase each year.
- Legal Aid of Nebraska in 2007 had the staff, technology and means to address 15 percent of those legal problems.
- A university study has shown that every dollar spent on Legal Aid returns \$4.50 to the state's economy.

When a House is a Home ...

Legal Aid Housing Case Sets **Precedent**

Sometimes, to stay in your home, you have to fight all the way to the top. That's what Legal Aid did on behalf of Crystal White in a major 2007 housing victory.

Legal Aid attorneys Kathy Busch and Sherri Eveleth helped overturn a Tribal Court ruling at the Winnebago Supreme Court of the Winnebago Tribe of Nebraska in February.

Tribe member Crystal White was in danger of losing her home. The Housing Authority of the Village of Winnebago alleged she owed a total of \$5,424 in back rent, even though they could not demonstrate the basis for the claim.

White had lived in her Winnebago reservation home for 14 years before the Housing Authority took her to court. White had accepted Housing Authority help by allowing her to pay off her home through monthly rent and a government subsidy.

Then the Housing Authority attempted to evict White, alleging she had not paid enough rent over the past 10 to 12 years. Other residents found themselves in similar straits. The Authority sought thousands of additional dollars, although the exact amount of their claim changed over time. They could not document her payment history, yet proceeded to eviction anyway. The case was scheduled for trial in Winnebago Tribal Court.

White contacted Legal Aid's Native American Program shortly before trial and was advised to request a continuance so that she could obtain counsel. White did so, but the judge told her no continuance was possible unless White guaranteed payment for a Housing Authority attorney's round-trip plane tickets from Denver for a rescheduled hearing.

White could not afford to do so and attempted to represent herself against the Authority's attorney. The hearing proved humiliating for White who was ordered to pay the Housing Authority \$5,424 and vacate her home.

That's when Legal Aid formally entered the case. Attorney Eveleth recommended an appeal, noting numerous faults in the plaintiff's case. For instance, the bill alleging White's arrearages did not detail by month the amounts owed nor payments made. The housing contract was blank and lacked signatures.

In an unusual twist, White had been expected to produce records of bills and payments even though the burden of proof clearly rested on the Housing Authority.

Legal Aid Attorney Kathy Busch, a former Omaha Tribe assistant prosecutor, took over White's case in January of 2007. Senior attorneys of the firm helped Busch prepare for oral arguments by performing a moot court hearing on the case.

Before the court, Busch noted that the job of the Housing Authority is to assist tribal members who can't afford a home. By waiting more than 10 years to act against White, the Housing Authority effectively gave up its right to collect under the legal concept of "laches" or unreasonable delay.

The Authority countered that it is part of "the sovereign" [the Tribe of Winnebago] and laches doesn't apply. But the court agreed with Busch that laches should apply because the Housing Authority is a separate corporate entity from the tribe.

Busch also pointed out that a Housing Authority employ-

ee – during the time of White's alleged delinquency – was convicted of embezzlement of tenant payments, a likely contributor to the Authority's inability to track down necessary records.

Busch won the day for White when the court ruled White owed no money and could continue occupying her

home. Busch's laches argument against the sovereign immunity of the Housing Authority set precedents for future tribal law. The case prevents the Housing Authority from exceeding its statutory authority and preserves the rights of residents of the reservation.



Kathy Busch

Chief Justice Robert Clinton wrote that, "While White was unrepresented by coun-

sel through most of these proceedings and appeared pro se, she was quite aptly represented by Sherri Eveleth and Kathy Busch."

He added, "In such cases where a pro se litigant is arrayed against the legal staff of the corporate plaintiff, the Tribal Court has an independent obligation to see that justice is done while maintaining judicial independence and neutrality in the proceeding. In this case that meant assuring that any judgement it enters fully complies with Tribal Law. This one clearly did not."

Busch reflected on the precedent setting victory this way: "The night before the hearing, I remembered thinking that this woman loved her home and she might lose that. I thought, I love my home, and that meant a lot to me – that this was her home that she was attached to. I knew if I won this case I could save someone's home."

TRACKING THE TRENDS PROMOTE TRACKING THE TRENDS

- Legal Aid of Nebraska's Native American Program has helped thousands of individuals and families over the years.
- In 2007, Legal Aid closed cases for more than 21,000 low-income people across the state. Compared to the previous year, that total represented a 7 percent increase in African-Americans served, a 2 percent increase in Hispanics, a 14 percent increase in people over 60 and a 40 percent increase in Native Americans.

Legal Aid Makes Strides on Needs Assessment Survey

A 5-year Plan to Innovate, Evolve & Strengthen

Building on the theme that "there's so much more we can do," Legal Aid of Nebraska is hard at work on a 5-year strategic plan to innovate, evolve and strengthen services to our low-income clients.

The goal is to move Legal Aid from its current status as one of the nation's truly outstanding firms to a new, even higher level of performance. The starting point was the Needs Assessment survey, conducted in 2006, which provided the findings and conclusions upon which the strategic plan is based. It showed that low-income Nebraskans face huge burdens related to health, insurance, finances, unemployment, education and taxes.

Other issues surfaced by the survey are related to: racism, education, public assistance, homelessness, Indian Child Welfare Act, medical insurance, English as a Second Language, and life skills.

In addition, members of our client community and our fellow social service providers often do not know when someone needs an attorney. Most disheartening, too many people are not aware of Legal Aid of Nebraska, the survey showed.

Developing new strategies along the major themes of the survey was accomplished by first recognizing the need to continue delivering current core services while at the same time moving forward. One strategy calls for Innovative Delivery Techniques including:

- Redesign the website to reach more low-income persons and to provide legal information to a larger audience. Improve language and cultural access; provide easy-to-use forms.
- Automate document assembly systems and interface it with a case management system to create forms directly from the client database.
- Take a holistic approach to client problems by using a social worker on staff to help with juvenile, domestic violence, and other cases.
- Expand current Native American representation and develop the capacity to serve urban Native Americans.
- Increase services to the hearing impaired; provide self-help assistance to consumer debtors; create a North Omaha Project.

A second strategy calls for new substantive areas:

- Until new resources are available, redirect Legal Aid resources to handle different kinds of cases.
- One new direction will be consumer litigation. Legal Aid could handle cases under the Fair Debt Collection Practices Act.

- A significant need is education law representation. The Scottsbluff office has begun the Panhandle Education Resource Center (PERC) to address these needs and that model can be replicated throughout the firm.
- The tax program and farm/ranch project will be expanded.
 The survey showed that tax help is a significant unmet need.
 Farm/ranch expansion would involve developing resources for hiring an attorney in Western Nebraska.
- Staff could be redirected to assist people in cases where the ability to get a job is threatened. The Omaha re-entry project can be used as a model.
- Health care challenges are a huge concern to low-income Nebraskans and legal issues can create a barrier to access.
 Legal Aid has started a new pilot partnership with Boys Town Pediatric Hospital to address these kinds of issues.
- Legal Aid could assist entrepreneurs in starting small and micro businesses under a rural economic development program.

The Survey showed that Legal Aid must increase its visibility in low-income communities. To do so, the plan calls for increasing collaboration with partners and using small town newspapers to provide legal information and outreach in rural areas to have a greater presence. The plan is to build relationships with major rural institutions including volunteer fire departments, churches, schools and many other organizations.

Internally, the plan calls for establishing Legal Aid more as a firm that people will make as their career. To do so, thorough reviews are being conducted of salary plans, retirement and other benefits, student loan repayments and succession planning. Plans also include peer project evaluations and increased collaboration and mutual support among the Legal Aid offices across the state.

Results of the 5-year plan will be measured. It is anticipated that Legal Aid will deal squarely with the issues raised by Survey participants and clients with a higher quality of service and many more people returned to self-sufficiency.

The firm itself will benefit from greater longevity of its staff members, public recognition and a higher level of leader-ship. More attorneys and firms will become involved in delivering legal aid. Partnerships with other social service agencies will ensure better service to clients. Funders will see a greater return on their investment.

Legal Aid of Nebraska

Special Projects & Initiatives

In addition to the Legal Aid services and initiatives described in the case stories on pages 4 to 6, Legal Aid offers many others, each strategically targeted and each headed by a qualified team of experts:

AccessLine®: This is the front door of Legal Aid of Nebraska, a toll-free hotline that is available statewide for advice, brief service, referrals and extended representation.

Farm/Ranch and Rural Response Hotline: A call to our hotline gives ranchers and farmers accurate information on finances, law, risk management – plus counseling or referrals to other community groups. Managed by the Bancroft office, the Rural Response Hotline is operated in partnership with Interchurch Ministries of Nebraska.

Elder Law: Attorneys travel throughout Northeast Nebraska to provide community legal education. They also give advice, brief services and direct representation, helping people with wills, durable powers of attorney and health care directives.

ElderAccessLine®: Nebraskans age 60 and over can confer with Legal Aid by calling this statewide service – and there is no income-eligibility restriction. Phones are staffed by an experienced paralegal who confers with an attorney.

Migrant Workers: Civil legal services are available to migrant farm workers through this program.

Hispanic and Native American Farmer/ Rancher Outreach: Legal Aid partners with the U.S. Department of Agriculture in delivering legal assistance and education to Hispanic and Native American farmers and ranchers.

Low-income Tax Clinics: Information on tax rights and responsibilities is delivered throughout the state to English as a Second Language and low-income populations. Participants also receive advice and representation in controversies with the IRS.

Private Attorney Involvement (PAI): In cases where qualified Nebraskans live more than one hour driving distance from a Legal Aid office, they can get help from private lawyers in 52 counties who work at reduced rates. A complete list of PAI attorneys is on page 12.

Immigration Related Unfair Employment Practices: Legal Aid is training peer educators to meet with employees and employers across the state meeting with Immigrant populations to present a public education campaign in conjunction with the U.S. Department of Justice, Civil Rights Division, Office of Special Counsel.

Self-Sufficiency: The project helps both clients and communities by enabling people to achieve independence. Such clients give back to communities via productive employment, purchase of goods and services and many other ways.

Bilingual: This program helps Nebraskan who are not proficient in English by providing educational materials in their native languages, plus translation and interpretation services.

Homeless Assistance Project: Provides legal assistance to homeless individuals and their families by regularly visiting shelters to meet client need.

Legal Aid of Nebraska ... Things to Know

- Legal Aid is a statewide nonprofit, private corporation which provides free, quality civil legal aid to low-income Nebraskans. We don't file class actions. We don't handle criminal cases or represent prisoners and ineligible aliens except under very limited conditions allowed by law.
- Free civil legal aid is available to all Nebraskans earning less than 125 percent of the federal poverty guidelines \$12,763 per year (single person) or \$25,813 per year (family of four). Guidelines may vary for certain projects.
- More than 271,000 Nebraskans qualify and that population generates more than 100,000 legal issues each year. Thus we are the law firm for one-sixth of the state's population.
- Due to limited resources, we are able to handle only 15 percent of the demand.

Legal Aid of Nebraska Firm Members

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Marr, Lori - Administrative Assist. Soll, Michelle - Project Manager

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Strong, Kay - Managing Attorney Gamboa, Rodrigo - Project Director Schott, Crystal - Paralegal Sukraw-Lutz, Ann - Project Assistant Tracy, Kay - Attorney

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Lee, Lori – Managing Attorney McMahon, Amanda – Attorney Wesche, Kathy – Paralegal

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Eastman, Jeffrey – Managing Attorney Campbell, Rebecca – Paralegal McShane, Anne – Attorney

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2005-2007

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To promote justice, dignity, hope, and self-sufficiency through quality civil legal aid for those who have nowhere else to turn.

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To provide quality legal aid and access to the justice system for all persons living in Nebraska who have limited resources.

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- Equal Access to Justice
- Client Empowerment
- High Standard of Professionalism
- Efficient Use of Resources
- Collaboration
- Diversity

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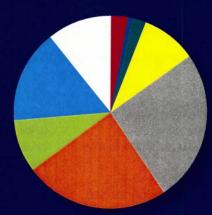
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"Legal Aid of Nebraska thanks the firms of Stinson Morrison and McGrath North for pro-bono assistance this past year."

2007 Revenue

- Foundations/
 Corporations 2.8%
- United Way/
 Lancaster County 1%
- Other 2.2%
- Individuals, Attorneys, Law Firms 9.1%
- LSC Federal 25.5%
- NE Commission on Public Advocacy 24.3%
- IOLTA 8.9%
- Program Specific
 Grants 15.4%
- State and County 10.8%



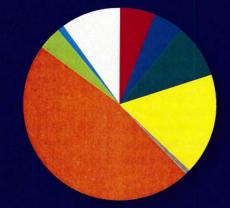
2007 Cases Closed

- Income Maintenance 6%
- Individual Rights 5%
- Miscellaneous 9%
- Consumer/Finance 17%
- Employment 1%
- Family 47%

- Juvenile 4%
- Health 1%
- Housing 10%

Education 0% Unspecified/

Unspecified Invalid 0%



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Legal Aid of Nebraska and The Nebraska Lawyers Trust
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 *Farmers & Merchants National Bank

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BLUE HILL: *South Central State Bank BROKEN BOW: *Bruning State Bank,

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2007

Audited Operating Statement

REVENUE	EXPENDITURES
Legal Services Corporation	Salaries\$2,652,676
Basic Field	Employee Benefits621,464
Native American31,940 Migrant Worker40,766	Payroll Taxes192,778
Technology GrantO	Contracted Services223,230
Lancaster County Juvenile	Private Atty. Contracts137,844
Court & JBC293,345	Discounted or Donated Private
Northeast Nebraska Area	Attorney Involvement137,844
Agency on Aging30,943	Supplies56,460
Nebraska Commission on Public Advocacy1,400,000	Telephone113,070
Department of Housing &	Postage and Shipping42,223
Urban Development47,909	Occupancy216,574
Violence Against Women Act422,456	Printing7,092
U.S. Department of Agriculture293,458	Recruiting11,985
Interchurch Ministries	Transportation118,823
of Nebraska60,500	Training60,694
Interest on Lawyers Trust Fund515,000	Maintenance and Repairs18,755
United Way Lancaster County50,612	Equipment Rental24,444
ElderAccessLineTM Grant81,086	Litigation Costs23,548
Peter Kiewit Foundation50,000	Insurance56,382
Dept of Justice – Immig. Edu17,890	Dues24,307
Civil Legal Serv. Fund300,000	Technical Support30,923
Internal Revenue Service/LITC23,000	Miscellaneous11,199
Investment Income97,347	Library22,363
Other Income31,141	Development147,967
Contributions436,806	Depreciation19,606
Contributed Services137,844	——————————————————————————————————————
Total Revenue5,759,532	Total Expenditures \$4,972,251
Net Assets at 12-31-072,857,971	FUNCTIONAL EXPENSE BREAKDOWN
NOTE: Best practices for non-profit organizations indicate that the organization should have operat-	Program Services - 85% \$4,233,069
ing reserves equal to between 3 and 12 months	Admin. & Fundraising - 15%739,182
operating expenses. At 12-31-07, Legal Aid of Ne- braska had operating reserves of approximately	——————————————————————————————————————

Total Expenditures

\$4,972,251

5.0 months, based on the 2008 budget.



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W = a = lens

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